with the decision of the auditor, either.

(*a*) apply to the District Court, to set aside such disallowance surcharge or charge and the Court, after taking such evidence as is necessary may confirm, modify or remit such disallowance, surcharge or charge with such orders as to costs as it may think proper in the circumstances, or

(*b*) in lieu of such application, appeal to the Government who shall pass such orders as it thinks fit.

16. Every sum certified to be due from any person by the auditor under this Act shall be paid by such person to the commissioner within fourteen days after the intimation to him of the decision of the auditor unless within that time such person has appealed to the court or to the Government against the decision ; and such sum if not so paid, or such sums as the court or the Government shall declare to be due, shall be recoverable on an application made by the commissioner to the court in the same way as an amount decreed by the court.

Part III.

Form of accounts.

17. The corporation shall by regulations, provide for—

(*a*) the form in which the budget estimates, budget statements and returns of the corporation shall be kept, and

(*b*) the form in which the accounts of the corporation shall be kept